

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF NORTH DAKOTA

|                      |   |                   |
|----------------------|---|-------------------|
| In re:               | ) | Case No. 24-80617 |
|                      | ) | (Chapter 11)      |
| C M HEAVY MACHINERY. | ) |                   |
|                      | ) |                   |
| Debtor.              | ) |                   |
| _____                | ) |                   |

**DECLARATION IN SUPPORT OF APPLICATION TO APPROVE  
EMPLOYMENT OF ZACHARY RICHARDSON TO ABOVE-CAPTIONED DEBTOR**

1. My name is Zachary Richardson, I am over the age of eighteen, and I am competent to testify to the matters set forth herein.

2. I am an Enrolled Agent licensed by the Internal Revenue Service to represent taxpayers in matters involving tax preparation and compliance. I have been working professionally in the accounting and tax field for more than 10 years.

3. I hold a Bachelor of Business Administration in Accounting from the University of Central Oklahoma. My professional experience includes bookkeeping, payroll services, financial reporting, oil and gas accounting, and both individual and corporate tax preparation.

4. I have previously worked with Philip R. Neill, CPA; Saber Industries LP; and Finley & Cook, PLLC. In 2018, I established my own independent accounting practice, where I since provide comprehensive accounting and tax services to a wide array of small business and individual clients.

5. I maintain an office at 1855 N. Harvey Road, Seminole, OK 74868.

6. I am disinterested as that term is defined in 11 U.S.C. §101(14). I (i) am not a creditor, an equity security holder, or an insider of C M Heavy Machinery, LLC (the "Debtor"); (ii) am not and was not, within two years before the date of filing of the petition for relief, a director, officer, or employee of the Debtor; and (iii) do not have an interest materially adverse to

the interest of the estate or any class of creditors or equity security holders, by reason of any director or indirect relationship to, connection with, or interest in, the Debtor, or for any other reason. Further, I hold no interest adverse to the Debtor.

7. For clarity, I have no prior economic relationship with the Debtor, nor have I been previously employed by the Debtor. My work with the Debtor is limited to this proposed engagement as collection agents.

8. I have no connection with the Debtor, the Debtor's creditors, any other party in interest, their respective attorneys or accountants, the United States Trustee, or any person employed in the Office of the United States Trustee.

9. My standard hourly rate is \$100.00. I have not received a retainer in this matter. I understand that all compensation for post-petition services rendered in this case is subject to approval of the United States Bankruptcy Code pursuant to 11 U.S.C. §§ 330 and 331, and no payments will be made to me without such approval.

10. All facts contained in the application to which this declaration is affixed are true and correct to the best of my knowledge.

I, Zachary Richardson pursuant to Section 1746 of Title 29 of the United States Code, do hereby declare, under the penalty of perjury, that I have personal knowledge of the matters set forth herein and the foregoing are true and correct.

Dated: June 9, 2025

By:

  
Zachary Richardson